

# Curricula vitae



## José Miguel Marques

Associate Partner

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jmarques@kpmg.com

<b>Name</b>	José Miguel Marques
<b>Position</b>	Partner, Audit & Assurance
<b>Education and qualifications</b>	<ul style="list-style-type: none"><li>— Degree in Business Administration from "Faculdade de Economia da Universidade Católica do Porto"</li><li>— Statutory Auditor in Portugal ("Revisor Oficial de Contas")</li></ul>
<b>Relevant experience</b>	<p>José Miguel has more than 20 years of professional experience in auditing national and foreign companies, namely listed companies, including consolidated accounts, IFRS reports and internal control projects, of which stands out Ibersol, NORS, Sogrape, Huawei, Blandy, Salsa, SportZone, Fundação Serralves and Gocial. He is a Certified Statutory Auditor in Portugal ("Revisor Oficial de Contas"). He has been supervising and coordinating work on the preparation and review of consolidated accounts, including the preparation of procedures manuals and standardization of accounting principles.</p> <p>He has extensive and relevant experience in supervising and coordinating Governance &amp; Internal Controls work, accounting conversions to SNC and IFRS, as well as acquisitions, mergers and company valuations.</p> <p>He recently led a project to develop an Integrated PL tool encompassing environmental, social and financial components, for a national prominent group.</p> <p>In addition, he is a trainer in several training activities on auditing and accounting topics, namely IFRS and SNC.</p>

José Miguel Ribeiro da Silva Marques  
ROC nº 1763

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To  
IBERSOL, S.G.P.S., S.A.  
Edifício Península  
Praça do Bom Sucesso, nº 105/159 – 9º  
4150-146 Porto

Dear Sirs,

José Miguel Ribeiro da Silva Marques, declares that does not hold, individually, Management positions in any society.

Also declares that he does not hold, directly or indirectly, any kind of shares and/or bonds issued by Ibersol, SGPS, SA. or by companies that are in a controlling or group relationship, either during the 2024 exercise or up to the present date.

The declaration of the 447º article of the Commercial Companies Code is annexed to the present statement.

Porto, 6 May, 2025

The Declarant,



**José Miguel Ribeiro da Silva Marques**  
(ROC n.º 1763 e registado na CMVM com o n.º 20161605)

Professional address:  
Edifício Burgo  
Av. da Boavista, 1837 – 16º  
4100-133 Porto

**José Miguel Ribeiro da Silva Marques**  
ROC nº 1763

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To  
IBERSOL, S.G.P.S., S.A.  
Edifício Península  
Praça do Bom Sucesso, nº 105/159 – 9º  
4150-146 Porto

6 may 2025

Dear Sirs,

Under terms of 414º, 414º-A and 447º articles of the Commercial Companies Code, I inform by the present declaration that neither me or related persons in terms of the annexed map, have hold along the 2024 company's exercise, any shares or bonds issued by Ibersol SGPS, S.A. or by any controlled or controlling companies of the same Ibersol, SGPS, S.A..

My best regards,



**José Miguel Ribeiro da Silva Marques**  
(ROC no. 1763 and registered at CMVM with the no. 20161605)

Professional address:  
Edifício Burgo  
Av. da Boavista, 1837 – 16º  
4100-133 Porto

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## INDEPENDENCE REQUIREMENTS ASSESSMENT QUESTIONNAIRE<sup>1</sup>

Identify the member and the respective body to which the data in this questionnaire refer:

José Miguel Ribeiro da Silva Marques – Statutory Auditor Effective Member

1. Do you hold a qualified shareholding equal to or greater than 2% of the company's share capital?

No

2. Have you been re-elected for more than two terms, either consecutive or non-consecutive? If so, please specify the terms.

No

3. Do you act on behalf of<sup>2</sup> or for the account of a holder of a qualified shareholding equal to or greater than 2% of the company's share capital? If so, please identify the holder of the qualified shareholding.

No

4. Is the board of directors, or any of its members, aware that member of the supervisory body/member of the board of the general meeting [cross out what doesn't matter] is, in any way, associated with a specific interest group within the company or is in any circumstance that could affect their impartiality in analysis or decision-making<sup>3</sup>? If so, please specify.

No

5. Is the board of directors, or any of its members, aware of any other fact that in any way affects or could affect the independence of the member of the supervisory body/member of the board of the general meeting [cross out what doesn't matter] referred to in this questionnaire? If so, please specify.

No

José Miguel Ribeiro da Silva Marques

(ROC n.º 1763 and registered at CMVM under the number 20161605)

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<sup>1</sup> Any relevant facts must be disclosed for CMVM's assessment, even if the board of directors has doubts regarding the attribution of such facts to the described consequences.

<sup>2</sup> By way of example, any current or past mandate relationship, with or without representation, between the member of the corporate body and any holder of a qualified shareholding or any natural or legal person acting on their behalf or providing any of the services referred to in the following note must be reported.

<sup>3</sup> By way of example, the existence of any current or past employment relationship, consultancy—whether economic, financial, or legal—or any other type of service provision, mediation, agency, commercial representation, or franchise between, on one hand, the member of the corporate body and, on the other hand, any shareholder holding a qualified shareholding or any natural or legal person acting on behalf of or in the interest of that shareholder or providing the services mentioned in this note must be reported.



## ASSESSMENT QUESTIONNAIRE ON THE REGIME OF INCOMPATIBILITIES

Identify the member and the respective body to which the data in this questionnaire refer:

José Miguel Ribeiro da Silva Marques – Statutory Auditor Effective Member

1. Are you a member of the company's governing body?

No

2. Are you a member of the governing body of a company that is in a group or control relationship with the company? If so, please identify the relevant company(ies).

No

3. Do you hold governing or supervisory positions in five or more companies<sup>4</sup>?

Yes

4. Are you a partner in a general partnership that is in a control or group relationship with the company?

No

5. Are you a statutory auditor for whom an incompatibility is established under the applicable legislation?

No

6. Are you legally barred, incapacitated, insolvent, bankrupt, or convicted of a sentence that results in the prohibition, even temporarily, from exercising public functions?

No

7. Do you hold a position in a competing company, act on behalf of or for the account of a competing company, or in any other way have ties to the interests of a competing company? If so, please specify.

No

8. Do you provide services, either directly or indirectly, or maintain a significant commercial relationship with the company or with a company that is in a control or group relationship with it? If so, please specify.

No

9. Are you the beneficiary of any specific advantage granted by the company? If so, please specify.

No

10. Are you the spouse, direct relative, or relative by affinity in the direct line or up to the third degree, including the collateral line, of a person who falls under any of the situations described in items 1, 2, 4, 7, and 9 above, or the spouse of a person covered by the situation indicated in item 8?

No

José Miguel Ribeiro da Silva Marques

(ROC n.º 1763 and registered at CMVM under the number 20161605)

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<sup>1</sup> "For this purpose, law firms, statutory audit firms, and statutory auditors are not considered.

# Curricula vitae



## Rui Lopes

Partner  
Mobile: +351 912 181 739  
Phone: +351 210 110 000  
rui.lopes@kpmg.com

<b>Name</b>	Rui Lopes
<b>Position</b>	Partner, Audit & Assurance
<b>Education and qualifications</b>	<ul style="list-style-type: none"><li>— Audit Partner at KPMG Portugal</li><li>— Degree in Economics from ISEG-UTL</li><li>— Executive training course at Nova School of Business &amp; Economics, covering subjects such as Leadership and Innovation</li><li>— Certified Public Accountant. no. 1715</li><li>— CMVM Registration no. 20161076</li></ul>
<b>Relevant experience</b>	<p>Rui is currently a Partner in the Corporate Audit &amp; Assurance area and responsible for Audit Innovation &amp; Transformation at KPMG Portugal.</p> <p>He has significant experience in auditing and assurance, particularly in the Industrial, Consumer Markets and Energy &amp; Natural Resources sectors, as well as in Groups listed on the Euronext Lisbon Stock Exchange.</p> <p>Rui has led several audit and assurance projects for national groups and companies, as well as for several subsidiaries of international groups in different accounting principles, such as IFRS/IAS, NCRF and PGC.</p> <p>He is responsible for several projects to ensure the reliability of financial and non-financial information, namely information reported to regulatory bodies, sustainability reports and other work of a specific nature, namely Due Diligence, debt issues, assessment of internal control systems and assignments jobs to check compliance with contractual requirements under bank financing contracts and the award of national and European subsidies.</p> <p>He participated in conversion processes from GAAP to IFRS and SNC, as well as in accounting support projects for consolidation, acquisitions and restructuring operations.</p> <p>Rui also regularly participates as a trainer in various KPMG training sessions related to NCRF/SNC, IFRS and Auditing.</p>

Rui Filipe Dias Lopes  
ROC nº 1715

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To  
IBERSOL, S.G.P.S., S.A.  
Edifício Península  
Praça do Bom Sucesso, nº 105/159 – 9º  
4150-146 Porto

Dear Sirs,

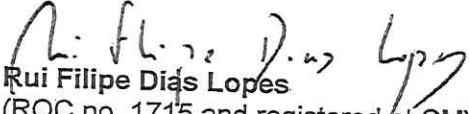
Rui Filipe Dias Lopes, declares that does not hold, individually, Management positions in any society.

Also declares that he does not hold, directly or indirectly, any kind of shares and/or bonds issued by Ibersol, SGPS, SA. or by companies that are in a controlling or group relationship, either during the 2024 exercise or up to the present date.

The declaration of the 447º article of the Commercial Companies Code is annexed to the present statement.

6 May, 2025

The Declarant,

  
Rui Filipe Dias Lopes  
(ROC no. 1715 and registered at CMVM with the no. 20161325)

Professional address:  
Edifício FPM41  
Av. Fontes Pereira de Melo, 41º - 15º  
1069-006 Lisboa



Rui Filipe Dias Lopes  
ROC nº 1715

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To  
IBERSOL, S.G.P.S., S.A.  
Edifício Península  
Praça do Bom Sucesso, nº 105/159 – 9º  
4150-146 Porto

6 may 2025

Dear Sirs,

Under terms of 414º, 414º-A and 447º articles of the Commercial Companies Code, I inform by the present declaration that neither me or related persons in terms of the annexed map, have hold along the 2024 company's exercise, any shares or bonds issued by Ibersol SGPS, S.A. or by any controlled or controlling companies of the same Ibersol, SGPS, S.A..

My best regards,

  
Rui Filipe Dias Lopes  
(ROC no. 1715 and registered at CMVM with the no. 20161325)

Professional address:  
Edifício FPM41  
Av. Fontes Pereira de Melo, 41º - 15º  
1069-006 Lisboa

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1. **Identificação do participante:** Nome completo: \_\_\_\_\_, Data de nascimento: \_\_\_\_/\_\_\_\_/\_\_\_\_, RG: \_\_\_\_\_, CPF: \_\_\_\_-\_\_\_\_-\_\_\_\_/\_\_\_\_-\_\_\_\_.

## INDEPENDENCE REQUIREMENTS ASSESSMENT QUESTIONNAIRE<sup>1</sup>

Identify the member and the respective body to which the data in this questionnaire refer:

Rui Filipe Dias Lopes – Statutory Auditor Substitute

1. Do you hold a qualified shareholding equal to or greater than 2% of the company's share capital?

No

2. Have you been re-elected for more than two terms, either consecutive or non-consecutive? If so, please specify the terms.

No

3. Do you act on behalf of<sup>2</sup> or for the account of a holder of a qualified shareholding equal to or greater than 2% of the company's share capital? If so, please identify the holder of the qualified shareholding.

No

4. Is the board of directors, or any of its members, aware that member of the supervisory body/member of the board of the general meeting [cross out what doesn't matter] is, in any way, associated with a specific interest group within the company or is in any circumstance that could affect their impartiality in analysis or decision-making<sup>3</sup>? If so, please specify.

No

5. Is the board of directors, or any of its members, aware of any other fact that in any way affects or could affect the independence of the member of the supervisory body/member of the board of the general meeting [cross out what doesn't matter] referred to in this questionnaire? If so, please specify.

No

Rui Filipe Dias Lopes

(ROC n.º 1715 and registered at CMVM under the number 20161325)

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<sup>1</sup> Any relevant facts must be disclosed for CMVM's assessment, even if the board of directors has doubts regarding the attribution of such facts to the described consequences.

<sup>2</sup> By way of example, any current or past mandate relationship, with or without representation, between the member of the corporate body and any holder of a qualified shareholding or any natural or legal person acting on their behalf or providing any of the services referred to in the following note must be reported.

<sup>3</sup> By way of example, the existence of any current or past employment relationship, consultancy—whether economic, financial, or legal—or any other type of service provision, mediation, agency, commercial representation, or franchise between, on one hand, the member of the corporate body and, on the other hand, any shareholder holding a qualified shareholding or any natural or legal person acting on behalf of or in the interest of that shareholder or providing the services mentioned in this note must be reported.

## ASSESSMENT QUESTIONNAIRE ON THE REGIME OF INCOMPATIBILITIES

Identify the member and the respective body to which the data in this questionnaire refer:

Rui Filipe Dias Lopes – Statutory Auditor Substitute

1. Are you a member of the company's governing body?

No

2. Are you a member of the governing body of a company that is in a group or control relationship with the company? If so, please identify the relevant company(ies).

No

3. Do you hold governing or supervisory positions in five or more companies<sup>4</sup>?

Yes

4. Are you a partner in a general partnership that is in a control or group relationship with the company?

No

5. Are you a statutory auditor for whom an incompatibility is established under the applicable legislation?

No

6. Are you legally barred, incapacitated, insolvent, bankrupt, or convicted of a sentence that results in the prohibition, even temporarily, from exercising public functions?

No

7. Do you hold a position in a competing company, act on behalf of or for the account of a competing company, or in any other way have ties to the interests of a competing company? If so, please specify.

No

8. Do you provide services, either directly or indirectly, or maintain a significant commercial relationship with the company or with a company that is in a control or group relationship with it? If so, please specify.

No

9. Are you the beneficiary of any specific advantage granted by the company? If so, please specify.

No

10. Are you the spouse, direct relative, or relative by affinity in the direct line or up to the third degree, including the collateral line, of a person who falls under any of the situations described in items 1, 2, 4, 7, and 9 above, or the spouse of a person covered by the situation indicated in item 8?

No

Rui Filipe Dias Lopes

(ROC n.º 1715 and registered at CMVM under the number 20161325)

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<sup>4</sup> "For this purpose, law firms, statutory audit firms, and statutory auditors are not considered.